

IDAHO ACCOUNTING IDENTIFICATION CODE STRUCTURE

The State Controller has the responsibility for maintaining a statewide accounting system which reflects generally accepted government accounting principles as developed by the governmental accounting standards board (§67-1021). The State Controller established the Idaho Accounting Identification Code Structure and organized the following **Fund Groups**, *Fund Types*, and **Account Groups**:

Governmental **0001 - 0399**

- General* 0001
to account for all financial resources except those required to be accounted for in another fund.
- Special* 0009 - 0349
to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditures for specified purposes.
- Capital Projects* 0350 - 0374
to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).
- Debt Service* 0375 - 0399
to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Proprietary **0400 - 0480**

- Enterprise* 0400 - 0425
to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.
- Internal Service* 0426 - 0480
to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

Fiduciary **0481 - 0649**

to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds.

- Expendable Trust* 0481 - 0525
- Non-expendable Trusts* 0526 - 0549
- Pension Trusts* 0550 - 0574
- Agency* 0575 - 0649

College and Universities **0650 - 0699**

Account Groups **0700 - 0749**

account groups are not funds, they do not reflect expendable financial resources during the current accounting period, but are used to account for fixed assets and long-term debt.

- General Fixed Assets 0700 - 0724
- General Long-term Debt 0725 - 0749

Rotary Fund **0800 - 0999**

a revolving expense account created within an agency's fund structure to expedite disbursements. It is authorized under section 67-2019, Idaho Code.